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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

STANLEY COHEN,

Defendant.

**COMPLAINT**

25 Civ. 1494

Plaintiff, the United States of America (“United States”), by its attorney, Matthew Podolsky, Acting United States Attorney for the Southern District of New York, alleges upon information and belief as follows:

**INTRODUCTION**

1. This is a civil action brought by the United States of America to reduce to judgment assessments of the federal tax liabilities of defendant Stanley Cohen (“Cohen”) for unpaid taxes, penalties, and interest provided by law.

2. This action has been authorized and requested by a delegate of the Secretary of Treasury and is brought at the direction a delegate of the Attorney General of the United States pursuant to the provisions of 26 U.S.C. § 7401.

### **JURISDICTION AND VENUE**

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1331, 1340 and 1345, and 26 U.S.C. §§ 7402(a) and 7403(a).

4. Venue is proper pursuant to 28 U.S.C. §§ 1391(b) and 1396 because Cohen resides in this District, and the tax liabilities giving rise to this action accrued in this District.

### **PARTIES**

5. Plaintiff is the United States.

6. Defendant Cohen is a natural person whose primary residence is 79 Blackberry Lake Road, Callicoon, New York 12748.

### **CLAIMS FOR RELIEF**

#### **COUNT I: REDUCE UNPAID FEDERAL TAX LIABILITY TO JUDGMENT**

7. The United States repeats and re-alleges the allegations in paragraphs 1 through 6 as though set forth fully herein.

8. On the dates indicated below, a duly authorized delegate of the Secretary of Treasury made the following assessments against Cohen for deficiencies in the payment of federal income taxes for the years 2005 through 2010, 2012 through 2014, and 2018 through 2023. These liabilities have balances due as of February 10, 2025, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651, penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, miscellaneous penalties, costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 2/10/2025<sup>1</sup></b>
12/31/2005	03/09/2015	Tax	\$105,886.00	\$343,854.01
		Addition to Tax (§6654)	\$1,471.02	
		Addition to Tax (§6651(a)(1))	\$23,824.35	
		Addition to Tax (§6651(a)(2))	\$26,471.50	
		Interest	\$63,995.90	
	05/22/2017	Miscellaneous Penalty (§6651(f))	\$52,942.50	
	12/2/2024	Interest	\$177,950.21	
12/31/2006	02/23/2015	Tax	\$107,809.00	\$333,867.56
		Addition to Tax (§6651(a)(1))	\$17,950.27	
		Addition to Tax (§6651(a)(2))	\$19,944.75	
		Interest	\$37,073.09	
		Collection Cost	\$80.00	
	06/13/2016			
	05/22/2017	Miscellaneous Penalty (§6651(f))	\$39,889.25	
	12/02/2024	Interest	\$136,360.52	
12/31/2007	02/23/2015	Tax	\$82,165.00	\$233,916.52
		Addition to Tax (§6654)	\$3,740.00	
		Addition to Tax (§6651(a)(1))	\$12,862.12	
		Addition to Tax (§6651(a)(2))	\$14,291.25	
		Interest	\$19,622.11	
	09/07/2015	Addition to Tax (§6654)	\$1,165.31	
	05/22/2017	Miscellaneous Penalty (§6651(f))	\$28,582.75	
	12/02/2024	Interest	\$93,189.76	
12/31/2008	02/23/2015	Tax	\$58,652.00	\$92,387.49
		Addition to Tax (§6654)	\$1,885.00	
		Addition to Tax (§6651(a)(1))	\$5,321.70	
		Addition to Tax (§6651(a)(2))	\$5,913.00	
		Interest	\$6,213.10	
	05/22/2017	Miscellaneous Penalty (§6651(f))	\$11,826.00	
	12/02/2024	Interest	\$36,274.02	

<sup>1</sup> This column reflects not just the assessed amounts, but also accruals of additional interest, penalties, and/or statutory additions calculated through February 10, 2025. This column is also reduced by the amount of any abatements, payments, or credits applied to a particular tax year. Interest, penalties, and other statutory additions are continuing to accrue on the outstanding obligations according to law after February 10, 2025.

12/31/2009	02/23/2015	Tax	\$39,633.00	\$77,398.93
		Addition to Tax (§6654)	\$949.00	
		Addition to Tax (§6651(a)(1))	\$8,917.42	
		Addition to Tax (§6651(a)(2))	\$2,558.24	
		Interest	\$3,043.44	
	05/22/2017	Miscellaneous Penalty (§6651(f))	\$19,816.50	
	12/02/2024	Interest	\$31,390.01	
12/31/2010	11/13/2017	Tax	\$64,601.00	\$133,974.99
		Addition to Tax (§ 6651(a)(1))	\$13,315.25	
		Interest	\$15,469.97	
	02/12/2018	Collection Cost	\$80.00	
	12/02/2024	Interest	\$36,644.48	
		Addition to Tax (§6651(a)(2))	\$13,315.24	
12/31/2012	02/12/2018	Tax	\$52,577.00	\$130,358.77
	05/13/2013	Penalty for dishonored payment	\$60.00	
	02/12/2018	Addition to Tax (§6654)	\$818.00	
		Addition to Tax (§6651(a)(1))	\$11,829.82	
		Addition to Tax (§6651(a)(2))	\$13,144.25	
		Interest	\$11,249.48	
		Collection Cost	\$80.00	
		Interest	\$38,762.16	
12/31/2013	04/30/2018	Tax	\$62,450.00	\$151,045.58
		Addition to Tax (§6654)	\$1,121.00	
		Addition to Tax (§6651(a)(1))	\$14,051.25	
		Addition to Tax (§6651(a)(2))	\$15,300.25	
		Interest	\$11,747.20	
	07/02/2018	Collection Cost	\$80.00	
	12/02/2024	Interest	\$43,853.89	
	12/02/2024	Addition to Tax (§6651(a)(2))	\$312.25	
12/31/2014	07/23/2018	Tax	\$32,712.00	\$76,286.85
		Addition to Tax (§6654)	\$587.00	
		Addition to Tax (§ 6651(a)(1))	\$7,360.20	
		Addition to Tax (§6651(a)(2))	\$6,542.40	
		Interest	\$5,181.90	
	09/24/2018	Collection Cost	\$80.00	
	12/02/2024	Interest	\$21,112.10	
		Addition to Tax (§6651(a)(2))	\$1,635.60	
12/31/2018	04/29/2019	Tax	\$17,928.00	\$5,679.93

	3/29/2021	Miscellaneous Penalty (\$6662(a))	\$1,324.00	
		Tax	\$6,622.00	
		Interest	\$703.83	
	12/02/2024	Interest	\$1,916.51	
		Addition to Tax (§6651(a)(2))	\$1,655.50	
12/31/2019	11/02/2020	Tax	\$40,842.00	\$4,033.90
		Addition to Tax (§6654)	\$55.00	
		Addition to Tax (§6651(a)(2))	\$196.84	
		Interest	\$89.14	
	06/13/2022	Miscellaneous Penalty (\$6662(a))	\$1,002.00	
		Tax	\$5,012.00	
	12/02/2024	Interest	\$1,544.15	
		Addition to Tax (§6651(a)(2))	\$1,275.67	
12/31/2020	11/22/2021	Tax	\$36,804.00	\$18,628.85
		Addition to Tax (§6654)	\$488.00	
		Addition to Tax (§6651(a)(2))	\$612.32	
		Interest	\$382.53	
	04/24/2023	Miscellaneous Penalty (\$6662(a))	\$1,821.00	
		Tax	\$9,106.00	
	06/26/2023	Collection Cost	\$80.00	
	12/02/2024	Interest	\$4,135.78	
		Addition to Tax (§6651(a)(2))	\$3,759.06	
12/31/2021	11/21/2022	Tax	\$39,673.00	\$31,111.14
	05/16/2022	Penalty for dishonored payment	\$240.00	
	11/21/2022	Addition to Tax (§6654)	\$289.28	
		Addition to Tax (§6651(a)(2))	\$1,091.91	
		Interest	\$808.20	
	09/09/2024	Miscellaneous Penalty (\$6662(a))	\$1,134.00	
		Tax	\$5,670.00	
	12/02/2024	Interest	\$4,392.29	
		Addition to Tax (§6651(a)(2))	\$1,383.94	
	02/10/2025	Collection Cost	\$80.00	
12/31/2022	11/20/2023	Tax	\$54,866.00	\$58,829.93
		Addition to Tax (§6654)	\$1,590.00	
		Addition to Tax (§6651(a)(2))	\$1,714.64	

	08/05/2024	Interest Collection Cost	\$1,901.03 \$80.00	
12/31/2023	11/18/2024	Tax	\$46,805.00	\$19,944.53
		Addition to Tax (§6654)	\$2,164.24	
		Addition to Tax (§6651(a)(2))	\$1,452.20	
		Interest	\$1,910.43	
<b>Total</b>				<b>\$1,711,318.98</b>

9. The IRS issued notices of assessment and demands for payment to Cohen. Despite proper notice and due demand by the IRS, Cohen has failed, neglected, or refused to pay the full amount of the assessed liabilities.

10. The total balance due in the above table reflects unpaid assessed balances and accrued penalties and interest as of February 10, 2025. Interest, penalties, and other statutory additions are continuing to accrue on the outstanding obligations according to law.

11. By this action the United States seeks to reduce the aforementioned tax assessments to judgment.

WHEREFORE, the plaintiff, the United States, demands judgment:

a) awarding the United States and reducing to judgment in favor of the United States the amount of the assessed and accrued federal tax liabilities of Cohen, as described in paragraph 8 above, including taxes, penalties, interest, fees, and statutory additions, which, as of February 10, 2025, total \$1,711,318.98, plus interest, penalties, and statutory additions accruing thereon from February 10, 2025, to the date of judgment, according to law (less any payment made and accredited against the foregoing), for tax years 2005 through 2010, 2012 through 2014, and 2018 through 2023;

b) granting the United States its costs, disbursements, and such further relief against Diaz as the Court may deem just and proper.

Dated: February 21, 2025  
New York, New York

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